

## COVERAGE

Table 100. – Definition of Employer					
	Agricultural	Domestic	Nonprofit Organization	All other Employers— one employee	
State	10 employees in 20 weeks or \$20,000 in a CQ unless otherwise specified (10 States)	\$1,000 in a CQ unless otherwise specified (3 States)	One or more <sup>1/</sup> (22 States)	Minimum period of time or payroll	Alternative conditions
AL	*****	*****	*****	20 wks.	\$1,500
AK	*****	*****	*****	Anytime	None
AZ	*****	*****	*****	20 wks.	\$1,500
AR	*****	*****	X	10 days	None
CA	1 at anytime and wages in excess of \$100 in a CQ	*****	X	\$100 in qtr.	None
CO	*****	*****	*****	Anytime	None
CT	*****	*****	X	13 wks.	\$1,500
DE	*****	*****	*****	20 wks.	\$1,500
DC	1 at anytime	\$500 in CQ	X	Anytime	None
FL	5 in 20 wks. Or \$10,000 in a CQ	*****	*****	20 wks.	\$1,500
GA	*****	*****	*****	20 wks.	\$1,500
HI	*****	*****	X	Anytime	None
ID	*****	*****	X	20 wks.	\$1,500
IL	*****	*****	*****	20 wks.	\$1,500
IN	*****	*****	*****	20 wks.	\$1,500
IA	*****	*****	X	20 wks.	\$1,500
KS	*****	*****	X	20 wks.	\$1,500
KY	*****	*****	*****	20 wks.	\$1,500
LA	*****	*****	*****	20 wks.	\$1,500
ME	<u>2/</u>	*****	*****	20 wks.	\$1,500
MD	*****	*****	X	Anytime	None
MA	*****	*****	X	13 wks.	\$1,500
MI	*****	*****	X	20 wks.	\$1,000
MN <sup>2/</sup>	4 in 20 wks. Or \$20,000 in a CQ	*****	X	Anytime	None
MS	*****	*****	*****	20 wks.	\$1,500
MO	*****	*****	*****	20 wks.	\$1,500
MT	*****	*****	X	\$1,000 in yr.	None

(Table continued on next page)

Table 100. – Definition of Employer (Continued)
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NE	*****	*****	*****	20 wks.	\$1,500
NV	*****	*****	*****	\$225 in qtr.	None
NH	<u>3/</u>	*****	X	20 wks	\$1,500
NJ	*****	*****	X	\$1,000 in yr.	None
NM	*****	*****	X	20 wks.	\$450 in qtr.
NY	*****	\$500 in CQ		\$300 in qtr	None
NC	*****	*****	*****	20 wks.	None
ND	*****	*****	*****	20 wks.	\$1,500
OH	*****	*****	*****	20 wks.	\$1,500
OK	*****	*****	*****	20 wks.	\$1,500
OR	*****	*****	X	18 wks.	\$225 in qtr.
PA	*****	*****	X	Anytime	None
PR	1 or more at anytime	*****	X	Anytime	None
RI	1 or more at anytime	*****	X	Anytime	None
SC	*****	*****	*****	20 wks.	\$1,500
SD	*****	*****	*****	20 wks.	\$1,500
TN	*****	*****	*****	20 wks.	\$1,500
TX	3 in 20wks. Or \$6,250 in a CQ	*****	*****	20 wks.	\$1,500
UT	*****	*****	*****	\$140 in qtr.	None
VT	*****	*****	*****	20 wks.	\$1,500
VA	*****	*****	*****	20 wks.	\$1,500
VI	1 or more at anytime	\$500 in CQ	X	Anytime	None
WA	*****	*****	X	Anytime	None
WV	*****	*****	*****	20 wks.	\$1,500
WI	*****	*****	*****	20 wks.	\$1,500
WY	*****	*****	*****	Anytime	None

<sup>1/</sup> All other States cover nonprofit organizations that employ 4 or more in 20 weeks as required by Federal law.

<sup>2/</sup> Agricultural labor performed by an individual 16 yrs. of age or younger is excluded from agricultural coverage unless the employer is covered under the Federal law, MN; agricultural labor performed by an alien in the harvesting of apples is excluded from agricultural coverage, ME.

<sup>3/</sup> Coverage on elective basis only, NH.